IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :23066 & 23095 of 2006

-

-

Dated: 8th November 2006.

-

-

WRIT PETITION NO :23066 of 2006

Between:
M/s. NCL Seccolor Limited, Abids, Hyderabad.

..... PETITIONER

AND

The Commercial Tax Officer, Nampally Circle,
Hyderabad and others.

.....RESPONDENTS

WRIT PETITION NO :23095 of 2006

Between:
M/s. NCL Seccolor Limited, Abids, Hyderabad.

..... PETITIONER

AND

The Commercial Tax Officer, Nampally Circle,
Hyderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOs.23066 & 23095 OF 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner in these two writ petitions is the same being a limited Company and dealer on the rolls of the 1st respondent both under the A.P.G.S.T. Act and the C.S.T Act. The petitioner is engaged in the business of manufacture of pre-painted steel sections. The liability of the petitioner under the C.S.T. Act for the year 1998-99 and under the A.P.G.S.T. Act and for the year 2000-01 came to be determined by the Assessing Authority by the orders dated 28-03-2002 and 21-06-2002 respectively. Both the assessments came to be revised by the 2nd respondent-Deputy Commissioner in exercise of the powers under Section 20(2) of the A.P.G.S.T. Act r/w Section9 of the C.S.T. Act and came to the conclusion that the petitioner is liable to pay a higher amount of tax than what was determined by the Assessing Authority in

both the cases. Aggrieved by the same, the petitioner carried the matter in a further appeal before the Sales Tax Appellate Tribunal. The petitioner also filed applications before the

3rd respondent seeking stay of recovery of the disputed tax during the pendency of the appeals before the Tribunal. The said applications were rejected by the 3rd respondent by two separate orders dated 11-10-2006. Hence, these two writ petitions.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matters can be disposed of at this stage, directing the respondents not to take any coercive steps for recovery of the disputed tax during the pendency of the abovementioned appeals before the 2nd respondent on condition of the petitioner depositing 50% of the disputed tax for each of the abovementioned assessment year, within a period of six weeks from today.

The amount of tax, if any, already paid towards the abovementioned disputed tax, shall be given credit to while computing the said 50% of the disputed tax.

Accordingly, with the above directions, both the writ petitions are disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

8th November 2006
mrk